

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF GEORGIA
MACON DIVISION**

IN RE:)	CHAPTER 11
)	
TERI G. GALARDI,)	Case No. 22-50035-jps
)	
Debtor.)	

**GEORGIA DEPARTMENT OF REVENUE’S LIMITED OBJECTION
TO CONFIRMATION OF THE JOINT CHAPTER 11 PLAN OF
REORGANIZATION OF TERI G. GALARDI AND THE COMMITTEE OF
UNSECURED CREDITORS**

The Georgia Department of Revenue (the “Department”) files this limited objection to confirmation of the Joint Chapter 11 Plan of Reorganization of Teri G. Galardi and the Committee of Unsecured Creditors filed on February 16, 2023, and in support hereof respectfully shows the Court as follows:

1. On January 12, 2022, Teri G. Galardi filed a Chapter 11 bankruptcy petition, being assigned case no. 22-50035.
2. On November 8, 2022, the Debtor filed a Disclosure Statement [Doc. # 232, Exhibit A] and a Chapter 11 Plan of Liquidation [Doc. # 232].
3. On May 16, 2022, the Department filed a proof of claim, claim 121-1, for unpaid pre-petition Georgia individual income taxes, interest and penalties in the total amount of \$264,519.33, for tax periods ending 2017 and 2018, of which \$126,980.55 was listed as priority debt, \$0.00 was listed as secured debt, and \$137,538.78 was listed as general unsecured debt. On August 23, 2022, the Department filed an amended proof of claim, claim 121-2, for unpaid pre-petition Georgia individual income taxes, interest and penalties in the total amount of \$264,519.33,

for tax periods ending 2017 and 2018, of which \$126,980.55 was listed as priority debt, \$127,513.42 was listed as secured debt, and \$10,025.36 was listed as general unsecured debt.

4. On February 16, 2023, the Debtor filed a Joint Plan of Reorganization in conjunction with the Committee of Unsecured Creditors. [DOC. 299]. This proposed Joint Plan misstates the amount owed to the Department as a Priority Tax Claim in Section 3.1.2. The Joint Plan identifies the amount owed to the Department as a priority claim in the amount of \$308,671.44. The amount owed to the Department is identified Claim 121-2, amounting to \$126,980.55 of priority debt and \$127,513.42 in the secured debt. In addition, Debtor owes post-petition taxes in the amount of \$66,217.00 for the 2021 tax year. Also, as identified in Claim 121-2, the Debtor owes \$10,025.36 in unsecured debt. The total amount owed to the Department is \$330,736.33.

5. Notwithstanding any other provision of the Plan or Confirmation Order, nothing in the Plan or the Confirmation Order thereon shall discharge any yearly tax liability of the Debtor.

6. The Department reserves the right to supplement this objection.

WHEREFORE, for reasons including, but not limited to those specified above, the Georgia Department of Revenue prays that the Court deny confirmation of the Debtor's Plan and prays for such other and further relief as the Court deems just and proper.

Dated: March 13, 2023

Respectfully submitted,

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Attorney General	

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Deputy Attorney General	

<u>/s/ Brooke Heinz Chaplain</u>	
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CERTIFICATE OF SERVICE

I certify that I am over the age of 18 and that on the date written below a copy of the foregoing ***Limited Objection to Confirmation*** was served by email or by first class U.S. Mail, with adequate postage prepaid on the following persons or entities at the addresses stated:

The following parties and/or registered users have been served via CM/ECF:

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The following parties have been served via U.S. Mail:

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Dated: March 13, 2023

/s/ Jonathan Loegel
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